

Payroll Accounting Model

The event types in this section are used to record all payroll costs on the Payroll (PYRL) document type and the disbursement document types in a few situations. Several event categories and event type processors are used in this functional area.

Which event type is to be used on a document is determined either from the user making a selection as with the Payroll Expenditure Correction (PREXC); the Default Event Type from the Document Control table is used as with the Payroll Leave Liability (PRLLL) or Payroll Contract Encumbrance; or the Payroll Event Type Defaults table is used as with the Payroll Expenditure (PREXP), Payroll Liability (PRLIA), Payroll Internal (PRLID), Payroll Net Pay (PRLNP), and Payroll Vendor Payment Request (PRLVP).

Referencing of PYRL documents with other documents is only done in a few situations, so the Subsequent Event Types section is only visible for those event types. The ability for PYRL documents to reference other document is also limited and the Prior Event Types section is only visible for those event types.

Event types are listed below in numerical order as the combinations for usage are many depending on setup in AMS Advantage HR. The following is a breakdown of the various payroll costs and the document or documents that see those costs through given certain HR setup.

Gross Pay: The amount of gross pay is recorded as an Accrued Expenditure to the employee's fund on a PREXP for a Gross Pay total as of the pay period end date. That gross pay is offset by a single Accrued Payroll Liability account. A PRLNP document will then transfer from Accrued to Cash Expenditure that amount of gross pay that is the sum of Net Pay plus current pay period deductions as of the paycheck date.

Net Pay: The amount of net pay is recorded as an Accrued Expenditure to the employee's fund along with other deductions on a PREXP for a Gross Pay total as of the pay period end date. That Gross Pay is offset by a single Accrued Payroll Liability account that will later be reduced by the amount of Net Pay when the Net Pay account is recorded on a PRLIA document as of the payroll run date. If the Clearing Fund option in HR is set to Yes, a different event type will be used on the PRLIA than if it were No but the same documents will be generated either way. That Net Pay account will then be reduced through Cash or Warrants Payable (depending on the disbursement method used for a site) on a PRLNP with the paycheck date.

Deduction: The amount of all current period deductions (Contract Reserve Pay being the one that is excluded) is recorded as an Accrued Expenditure to the employee's fund along with Net Pay on a PREXP for a Gross Pay total as of the pay period end date. That Gross Pay is offset by a single Accrued Payroll Liability account that will later be reduced by different documents depending on the Internal/External Type setting, the Cash flag, and the Generate Payment Voucher option coming from HR. If the Clearing Fund option in HR is set to Yes, a different event type will be used for external deductions than if it were No but the same documents will be generated either way.

If External and Generate Payment Voucher option is No, then the Deduction account will be updated and the Accrued Payroll account will be reduced on a PRLIA document as of the payroll run date.

If External and Generate Payment Voucher option is Yes, then the Deduction account will be updated and the Accrued Payroll account will be reduced on a PRLIA document as of the payroll run date. A PRLVP document will also be created as of the payroll run date to request payment from the Deduction liability account.

If Internal, then a PRLID document will be created as of the payroll run date. The Accrued Payroll account will be reduced by the amount of the Deduction in the employee's fund. The internal fund will then have the Deduction liability account established, or have revenue recorded, or have an expenditure credit recorded depending on the Internal Type chosen. Also depending on the Internal Type chosen other entries may be posted. If the Internal Type is one of the Intra Fund ones, then there are no other entries as offsets are not required. If the one chosen is an Inter Fund, then depending on the Cash flag setting passed from HR, the offsets would either be Cash or Clearing Accounts.

Fringe: This type of payroll cost is one not included in Gross Pay. Depending on the Internal/External

Type setting, the Generate Payment Voucher option, and the Cash flag coming from HR, one or more different documents will be generated.

If External, the Generate Payment Voucher option is *No*, and the Clearing Fund option is *No*, then the Fringe account will be updated and an Accrued Expenditure will be recorded on a PRLIA document as of the payroll run date. Manual intervention will then be required to pay the vendor for this type of fringe cost out of the liability account with a document similar to the General Accounting Expenditure (GAX) document and move the accrued expenditure for the fringe to cash expenditure on a journal voucher.

If External, the Generate Payment Voucher option is *No*, and the Clearing Fund option is *Yes*, then a PREXP document will be created to record a Cash Expenditure for the Fringe amount that is offset by the Accrued Payroll account in the employee's fund as of the payroll run date. Then a PRLIA document is created to reduce the Accrued Payroll account in the employees fund and record the Fringe account in the clearing fund on a PRLIA document as of the payroll run date. Depending on the Cash flag setting passed from HR, the offsets would either be Cash or Clearing Accounts for the two funds. Manual intervention will then be required to pay the vendor for this type of fringe costs out of the liability account of the Clearing Fund with a document similar to the General Accounting Expenditure (GAX) document.

If External, the Generate Payment Voucher option is *Yes*, and the Clearing Fund option is *No*, then the Fringe account will be updated and an Accrued Expenditure recorded on a PRLVP document as of the payroll run date. This document will update the Disbursement Request page and be selected by the Automatic Disbursement process.

If External, the Generate Payment Voucher option is *Yes*, and the Clearing Fund option is *Yes*, then a PREXP document will be created to record a Cash Expenditure for the Fringe amount that is offset by the Accrued Payroll account in the employee's fund as of the payroll run date. Then a PRLIA document is created to reduce the Accrued Payroll account in the employees fund and record the Fringe account in the clearing fund on a PRLIA document as of the payroll run date. Depending on the Cash flag setting passed from HR, the offsets would either be Cash or Clearing Accounts for the two funds. Finally, a PRLVP document is created for the clearing fund to pay out of the Fringe account. The PRLVP document will update the Disbursement Request page and be selected by the Automatic Disbursement process.

If Internal, a PREXP document will be created to record a Cash Expenditure for the Fringe amount that is offset by the Accrued Payroll account in the employee's fund as of the payroll run date. Next a PRLID document will be created as of the payroll run date. The Accrued Payroll account will be reduced by the amount of the Fringe in the employee's fund. The internal fund will then have the Fringe liability account established, or have revenue recorded, or have an expenditure credit recorded depending on the Internal Type chosen. Also, depending on the Internal Type chosen, other entries may be posted. If the Internal Type is one of the Intra Fund ones, then there are no other entries as offsets are not required. If the one chosen is an Inter Fund, then depending on the Cash flag setting passed from HR, the offsets would either be Cash or Clearing Accounts.

Contract Reserve Pay: The amount of gross pay is recorded as an Accrued Expenditure to the employee's fund on a PREXP for a Gross Pay total as of the pay period end date. That gross pay is offset by a single Accrued Payroll Liability account. Recorded in that amount of Gross Pay is an amount for Contract Reserve Pay, if it is building. A PRLIA document will then transfer from the Accrued Payroll account to Contract Reserve Pay account the amount of contract pay accrued that pay period. When the time comes to use those reserves, a PRLIA document is again created but with a negative amount that effectively removes a portion of the Contract Reserve Pay and puts it back into the Accrued Payroll liability account to become Gross Pay.

Leave Liability: This payroll cost is recalculated for each employee based on hours worked and leave taken to determine how much leave remains in a year. It is loaded on a PRLLL document with a Reclassification Date on the header equal to the next pay period end date. On that date, the Future Document Triggering functionality will create a modification of the PRLLL document and set all Line Amounts to zero dollars. Thus leave is backed out prior to being recorded for the remainder of the year.

Contract Encumbrances: This payroll cost is recalculated for each employee based on expected Gross

Pay for the remainder of the year. It is loaded on a PRLCE document with a Reclassification Date on the header equal to the next pay period end date. On that date, the Future Document Triggering functionality will create a modification of the PRLCE document and set all Line Amounts to zero dollars. Thus encumbrances are backed out prior to being recorded for the remainder of the year.

Event types in this section are grouped by the document sub type that is intended to use the type. As delivered, there is one document code for each sub type, which is the same value as the sub type. Actual implementation may change the document codes, but not the document sub types. Because these event types are not grouped by event category, each event type description will be followed by the event category that is used by the event type as event categories change frequently to ensure the proper postings.

PREXP Payroll Expenditure Document Sub Type:

HR01: Accrue Payroll Expenditures This event type is used to record accrued expenditures for Gross Pay. [DNO2 Event Category]

Posting Pair A: A

Dr D011: Accrued Expenditure/Expense

Cr H001: Accrued Payroll (L)

Subsequent Event Types: Later referencing of this event type may occur as a memo reference by the Expenditure Reversal (HR62) and then one or more lines with one of the Expenditure Reinstatement (HR60, HR64, HR65, or HR66) event types. For the part of the gross pay expenditure that was reserved contract pay, referencing of this event type may occur as a memo reference by the Reserve Contract Pay Correction Reversal (HR63) and then one or more lines with the Reserve Contract Pay Correction Reinstatement (HR61) event type,

HR07: Record Payroll Cash Expenditures This event type is used to record cash expenditures in two situations into the operating fund of the employee. The first is for external vendors but the Payroll Clearing fund is used to records the Fringe liability. The second is when the Fringe is to be internally funded. Cash Expenditures are recorded here even though there is not an update to cash with this event type. This is because a PRLIA or PRLID document will either record that reduction in cash on the same day in the operating fund and move it to the Payroll Clearing Fund or an internal fund. [HRC Event Category]

Posting Pair A: A

Dr D014: Cash Expenditure/Expense

Cr H001: Accrued Payroll (L)

Subsequent Event Types: Later referencing of this event type may occur as a memo reference by the Expenditure Reversal (HR62) and then one or more lines with one of the Expenditure Reinstatement (HR60, HR64, HR65, or HR66) event types.

PRLCE Payroll Contract Encumbrance Document Sub Type:

HR50: Budget Set Aside For Payroll This event type is used to encumber funds for the remaining payroll costs of a year. It is very similar to the PR05: Order from External Vendor and PR06: Order From Internal Vendor event types in the Procurement section. However, a separate event type exists to provide different event type controls for encumbering payroll costs. [HRC Event Category]

Posting Pair A: A

Dr P005: Encumbrance

Cr P006: Reserve for Encumbrance

PRLLL Payroll Leave Liability Document Sub Type:

HR06: Accrue Leave Liability This event type is used to record the Accrued Leave balance for the remainder of the year in the employee's fund. [HRC Event Category]

Posting Pair A: A

Dr D011: Accrued Expenditure/Expense

Cr H006: Accrued Leave (L)

X PRLIA Payroll Liability Document Sub Type:

X HR02: Record Net Pay This event type is used to record the Net Pay liability from the Accrued Payroll liability account in the employee's fund. [DNO2 Event Category]

Posting Pair A: A

Dr H001: Accrued Payroll (L)

Cr H002: Net Pay (L)

HR03: Record Deduction This event type is used to record an external Deduction liability from the Accrued Payroll liability account in the employee's fund. The liability will not be paid to the external party until a manual request for payment is processed. [DNO2 Event Category]

Posting Pair A: A

Dr H001: Accrued Payroll (L)

Cr H003: Deduction (L)

HR04: Record Fringe Liability This event type is used to record an external Fringe liability from the Accrued Payroll liability account in the employee's fund. The liability will not be paid to the external party until a manual request for payment is processed. [DNO2 Event Category]

Posting Pair A: X

Dr H001: Accrued Payroll (L)

Cr H005: Fringe (L)

HR05: Record Contract Pay This event type is used to record the Reserve Contract Pay liability from the Accrued Payroll liability account in the employee's fund. [DNO2 Event Category]

Posting Pair A: A

Dr H001: Accrued Payroll (L)

Cr H004: Contract Pay (L)

HR10: Record Net Pay To Clearing Fund With Cash This event type is used to reduce Cash and Accrued Payroll liability account in the employee's fund and transfer Cash and establish Net Pay in the Payroll Clearing Fund on the payroll run date. This event type should only be used if the employee's fund and the Payroll Clearing Fund use the same bank account. If not, there will have to be a manual transfer of cash between actual bank accounts. [HRA Event Category]

Posting Pair A: Operating Fund (Employee's Fund)

Dr H001: Accrued Payroll (L)

Cr A001: Cash (A)

Posting Pair B: Clearing Fund (Payroll Clearing Fund)

Dr A001: Cash (A)

Cr H002: Net Pay (L)

HR11: Record Net Pay To Clearing Fund With Clearing Accounts This event type is used to reduce Cash and Accrued Payroll liability account in the employee's fund and establish a Due To Fund account to the Payroll Clearing Fund. The event type will also establish Net Pay in the Payroll Clearing Fund

along with a Due From Fund account to the employee's fund on the payroll run date. This event type should be used when the employee's fund and the Payroll Clearing Fund use different same bank accounts. When the clearing accounts are cleared later, cash will be transferred in AMS Advantage Financial as well as in the actual bank accounts. [HRB Event Category]

Posting Pair A: Operating Fund (Employee's Fund)

Dr H001: Accrued Payroll (L)

Cr A002: Due To Fund (L)

Posting Pair B: Clearing Fund (Payroll Clearing Fund)

Dr A003: Due From Fund (A)

Cr H002: Net Pay (L)

HR12: Record Deduction To Clearing Fund With Cash This event type is used to reduce Cash and Accrued Payroll liability account in the employee's fund and transfer Cash and establish the Deduction account in the Payroll Clearing Fund on the payroll run date. This event type should only be used if the employee's fund and the Payroll Clearing Fund use the same bank account. If not, there will have to be a manual transfer of cash between actual bank accounts. [HRA Event Category]

Posting Pair A: Operating Fund (Employee's Fund)

Dr H001: Accrued Payroll (L)

Cr A001: Cash (A)

Posting Pair B: Clearing Fund (Payroll Clearing Fund)

Dr A001: Cash (A)

Cr H003: Deduction (L)

HR13: Record Deduction To Clearing Fund With Clearing Accounts This event type is used to reduce Cash and Accrued Payroll liability account in the employee's fund and establish a Due To Fund account to the Payroll Clearing Fund. The event type will also establish the Deduction account in the Payroll Clearing Fund along with a Due From Fund account to the employee's fund on the payroll run date. This event type should be used when the employee's fund and the Payroll Clearing Fund use different same bank accounts. When the clearing accounts are cleared later, cash will be transferred in AMS Advantage Financial as well as in the actual bank accounts. [HRB Event Category]

Posting Pair A: Operating Fund (Employee's Fund)

Dr H001: Accrued Payroll (L)

Cr A002: Due To Fund (L)

Posting Pair B: Clearing Fund (Payroll Clearing Fund)

Dr A003: Due From Fund (A)

Cr H003: Deduction (L)

HR14: Record Fringe To Clearing Fund With Cash This event type is used to reduce Cash and Accrued Payroll liability account in the employee's fund and transfer Cash and establish the Fringe account in the Payroll Clearing Fund on the payroll run date. This event type should only be used if the employee's fund and the Payroll Clearing Fund use the same bank account. If not, there will have to be a manual transfer of cash between actual bank accounts. [HRA Event Category]

Posting Pair A: Operating Fund (Employee's Fund)

Dr H001: Accrued Payroll (L)

Cr A001: Cash (A)

Posting Pair B: Clearing Fund (Payroll Clearing Fund)

Dr A001: Cash (A)
 Cr H005: Fringe (L)

HR15: Record Fringe To Clearing Fund With Clearing Accounts This event type is used to reduce Cash and Accrued Payroll liability account in the employee's fund and establish a Due To Fund account to the Payroll Clearing Fund. The event type will also establish the Fringe account in the Payroll Clearing Fund along with a Due From Fund account to the employee's fund on the payroll run date. This event type should be used when the employee's fund and the Payroll Clearing Fund use different same bank accounts. When the clearing accounts are cleared later, cash will be transferred in AMS Advantage Financial as well as in the actual bank accounts. [HRB Event Category]

Posting Pair A: Operating Fund (Employee's Fund)

Dr H001: Accrued Payroll (L)
 Cr A002: Due To Fund (L)

Posting Pair B: Clearing Fund (Payroll Clearing Fund)

Dr A003: Due From Fund (A)
 Cr H005: Fringe (L)

PRLVP Payroll Vendor Payment Request Document Sub Type:

HR20: Record & Request Expenditure Payment for Fringe Out Of The Operating Fund This event type is used to request payment to an external vendor for a Fringe cost on the payroll run date. The date of the disbursement depends on the same controls available for all disbursements. [DNO1 Event Category]

Posting Pair A: A

Dr D011: Accrued Expenditure/Expense
 Cr H005: Fringe (L)

Subsequent Event Types: The event type that will follow HR201 will be one of the three event types established for disbursement on Automatic or Manual Disbursement document codes: HR33, 34, or 35 (depending on Disbursement Option on System Options) for Pay Fringe Expenditure By (Check, Standard Warrant, or Clearing Fund Warrant).

HR21: Request Liability Payment for Fringe This event type is used to request payment to an external vendor for a Fringe cost that was recorded as a liability in the Payroll Clearing Fund with a PRLIA. It could also be used to manually request payment because an automatic request for payment was not setup to occur. The automatic request is recorded as of the payroll run date. The GAX or similar document code would be used for a manual request. When paid from a manual request, there would have to be a transfer of accrued expenditures to cash expenditures for the fringe cost. The date of the disbursement for either the automatic or manual request depends on the same controls available for all disbursements. [DNO1 Event Category]

Posting Pair A: A

Dr H005: Fringe (L)
 Cr D001: Disbursements Payable (L)

Subsequent Event Types: The event type that will follow HR21 will be one of the three event types established for disbursement on Automatic or Manual Disbursement document codes: HR39, 40, or 41 (depending on Disbursement Option on System Options) for Pay Fringe Liability By (Check, Standard Warrant, or Clearing Fund Warrant).

HR22: Request Liability Payment for Deduction This event type is used to request payment to an external vendor for a Deduction cost that was recorded as a liability in the employee's fund or the Payroll Clearing Fund with a PRLIA. It could also be used to manually request payment because an automatic request for payment was not setup to occur. The automatic request is recorded as of the payroll run

date. The GAX or similar document code would be used for the manual request. The date of the disbursement for either the automatic or manual request depends on the same controls available for all disbursements. [DNO1 Event Category]

Posting Pair A: A

Dr H003: Deduction (L)

Cr D001: Disbursements Payable (L)

Subsequent Event Types: The event type that will follow HR22 will be one of the three event types established for disbursement on Automatic or Manual Disbursement document codes: HR30, 31, or 32 (depending on Disbursement Option on System Options) for Pay Deduction By (Check, Standard Warrant, or Clearing Fund Warrant).

HR23: Record & Request Liability Payment for Reserved Fringe This event type is used to request payment to an external vendor for a Fringe cost that was accrued for an employee established as *Contract Pay* in HR. The fringe cost was accrued along with costs for net pay and deductions across several working periods to be used later in non-working periods. The automatic request is recorded as of the pay period end date. The date of the disbursement depends on the same controls available for all disbursements. [DNO1 Event Category]

Posting Pair A: A

Dr H001: Accrued Payroll (L)

Cr H005: Fringe (L)

Subsequent Event Types: The event type that will follow HR23 will be one of the three event types established for disbursement on Automatic or Manual Disbursement document codes: HR36, 37, or 38 (depending on Disbursement Option on System Options) for Pay Fringe Expenditure By (Check, Standard Warrant, or Clearing Fund Warrant) With Adjustment.

AD or MD Automatic or Manual Disbursement Document Types

HR30 to 32: Pay Deductions by Check / Standard Warrant / Clearing Fund Warrant This trio of event types is used when a deduction is paid to an external party either by an automatic or manual disbursement. [HRD Event Category]

Posting Pair A: Operating

Dr H003: Deduction (L)

Cr A001: Cash (A)

Posting Pair K: Contract Withholding

Dr A001: Cash (A)

Cr D028: Contract Withholding Payable (L)

Prior Event Types: The only event type referenced would be HR22: Request Liability Payment for Deduction found in the HR section of accounting models.

Subsequent Event Types: Event types that follow are those used on the Disbursement Reclassification document type to record a disbursement as stale (DR01 & 2), escheated (DR03 & 4), or cancelled (DR05 & 6). In the case of a standard or clearing fund warrant, the document type will also reclassify as redeemed (DR20 & 21).

HR33 to 35: Pay Fringe Expenditure by Check / Standard Warrant / Clearing Fund Warrant This trio of event types is used when a fringe is paid to an external party either by an automatic or manual disbursement. [HRD Event Category]

Posting Pair A: Operating

Dr D014: External Cash Expenditure/Expense

Cr A001: Cash (A)

Posting Pair I: Clearing Fund

Dr D017: Warrant Clearing Cash (A)

Cr D018: Warrant Clearing Payable (L)

Posting Pair K: Contract Withholding

Dr A001: Cash (A)

Cr D028: Contract Withholding Payable (L)

Prior Event Types: The only event type referenced would be HR20: Record & Request Expenditure Payment for Fringe - Operating Fund found in the HR section of accounting models.

Subsequent Event Types: Event types that follow are those used on the Disbursement Reclassification document type to record a disbursement as stale (DR01 & 2), escheated (DR03 & 4), or cancelled (DR05 & 6). In the case of a standard or clearing fund warrant, the document type will also reclassify as redeemed (DR20 & 21). [HRD Event Category]

HR36 to 38: Pay Fringe Expenditure by Check With Adjustment 1 / Standard Warrant / Clearing Fund Warrant This trio of event types is used when a fringe is paid to an external party either by an automatic or manual disbursement. Only when fringe being paid out was accrued earlier as part of the contract reserve pay functionality, will this event type be used. [HRD Event Category]

Posting Pair A: Operating

Dr D014: External Cash Expenditure/Expense

Cr A001: Cash (A)

Posting Pair A: Adjustment

Dr H001: Accrued Payroll (L)

Cr D011: External Accrued Expenditure/Expense

Posting Pair I: Clearing Fund

Dr D017: Warrant Clearing Cash (A)

Cr D018: Warrant Clearing Payable (L)

Posting Pair K: Contract Withholding

Dr A001: Cash (A)

Cr D028: Contract Withholding Payable (L)

Prior Event Types: The only event type referenced would be HR23: Record & Request Liability Payment for Reserved Fringe found in the HR section of accounting models.

Subsequent Event Types: Event types that follow are those used on the Disbursement Reclassification document type to record a disbursement as stale (DR01 & 2), escheated (DR03 & 4), or cancelled (DR05 & 6). In the case of a standard or clearing fund warrant, the document type will also reclassify as redeemed (DR20 & 21).

HR39 to 41: Pay Fringe Liability by Check / Standard Warrant / Clearing Fund Warrant This trio of event types is used when a fringe is paid to an external party either by an automatic or manual disbursement. The event types are used only when fringe is being paid out of a payroll clearing fund. [HRD Event Category]

Posting Pair A: Operating

Dr H005: Fringe (L)

Cr A001: Cash (A)

Posting Pair I: Clearing Fund

Dr D017: Warrant Clearing Cash (A)

Cr D018: Warrant Clearing Payable (L)

Posting Pair K: Contract Withholding

Dr A001: Cash (A)

Cr D028: Contract Withholding Payable (L)

Prior Event Types: The only event type referenced would be HR21: Request Liability Payment for Fringe found in the HR section of accounting models.

Subsequent Event Types: Event types that follow are those used on the Disbursement Reclassification document type to record a disbursement as stale (DR01 & 2), escheated (DR03 & 4), or cancelled (DR05 & 6). In the case of a standard or clearing fund warrant, the document type will also reclassify as redeemed (DR20 & 21).

PRLNP Payroll Net Pay Document Sub Type:

When it comes to the clearing of Net Pay on the paycheck date, each site needs to choose the appropriate event type of HR70, HR72, or HR73 that matches the disbursement method used. The choice is then placed in the Payroll Event Type Defaults (PYRLETD) page for the record below that is used. Please note that the first is when a clearing fund is not used to record Net Pay and the second is when a payroll clearing fund is used. HR70, the proper event type for the Check/EFT disbursement method is delivered as shown below.

	<u>PAM Line Type</u>	<u>Fringe</u>	<u>Cash</u>	<u>Clearing Fund Used</u>	<u>Internal/External Type</u>	<u>Document Code</u>	<u>Event Type</u>
✓	Net Pay	No	No	No	External	PRLNP	HR70
	Net Pay	No	No	Yes	External	PRLNP	HR70

HR70: Convert Net Pay to Cash This event type is used to reduce the Net Pay account and the Cash account in an operating fund or payroll clearing fund on the payroll check date. For payroll disbursements other than with the *Standard Warrant* disbursement model, this is the date that Cash should be credited. Those clients using the Standard Warrant model for payroll payments may want to change the A001 posting code to D007 Warrants Payable so that this posting will be consistent with that disbursement model. [HRC Event Category]

Posting Pair A: A

Dr H002: Net Pay (L)

Cr A001: Cash (A)

HR72: Convert Net Pay to Warrants Payable This event type is used to reduce the Net Pay account and increase Warrants Payable in an operating fund or payroll clearing fund on the payroll check date. A separate process will then relieve the payable at a future date and decrease Cash.

Posting Pair A: A

Dr H002: Net Pay (L)

Cr D007: Warrants Payable (L)

HR73: Convert Net Pay to Cash w/Warrant Clearing Fund This event type is used to reduce the Net Pay account and the Cash account recorded in an operating fund or payroll clearing fund on the payroll check date. Because of the event type is associated with the HRD Event Category, a second posting pair will be created to record Warrants Payable Cash and Warrants Payable in a warrant clearing fund. A separate process will then relieve the payable at a future date and decrease Cash.

Posting Pair A: Operating

Dr H002: Net Pay (L)

Cr A001: Cash (A)

Posting Pair I: Warrant Clearing

Dr D017: Warrant Clearing Cash (A)

Cr D018: Warrant Clearing Payable (L)

PRLID Payroll Internal Document Sub Type:

date?
 X **HR80: Deduction Liability Transfer With Cash** This event type is used to transfer amounts of internally funded deductions from the employee's fund to an internal funding source. This transfer occurs on the payroll run date and is dependent upon an Internal/External Type of *Liabilities Only*. The event type should be used when the bank account for both parties is the same; otherwise, there would have to be a manual transfer of cash between actual bank accounts. [IP1 Event Category]

Posting Pair A: Provider/Seller

Dr H001: Accrued Payroll (L)

Cr A001: Cash (A)

Posting Pair B: Receiver/Buyer

Dr A001: Cash (A)

Cr H003: Deduction (L)

HR81: Deduction Liability Transfer With Clearing Accounts This event type is used to transfer amounts of internally funded deductions from the employee's fund to an internal funding source. This transfer occurs on the payroll run date and is dependent upon an Internal/External Type of *Liabilities Only*. The event type should be used when the bank account for both parties is not the same. The subsequent action of clearing the clearing accounts will then trigger a manual transfer of cash between actual bank accounts. [IP2 Event Category]

Posting Pair A: Provider/Seller

Dr H001: Accrued Payroll (L)

Cr A002: Due To Fund (L)

Posting Pair B: Receiver/Buyer

Dr A003: Due From Fund (A)

Cr H003: Deduction (L)

HR82: Deduction Liability Transfer With No Offsets This event type is used to transfer amounts of internally funded deductions from the employee's fund to an internal funding source. This transfer occurs on the payroll run date and is dependent upon an Internal/External Type of *Liabilities Only*. The event type should be used when the fund and sub fund values are the same for both parties. [IP3 Event Category]

Posting Pair A: Provider/Seller

Dr H001: Accrued Payroll (L)

Posting Pair B: Receiver/Buyer

Cr H003: Deduction (L)

HR83: Deduction Liability To Revenue Transfer With Cash This event type is used to transfer amounts of internally funded deductions from the employee's fund to an internal funding source. The amount of deduction liability will be removed from the employee's fund and transferred directly to revenue for the internal funding source. This transfer occurs on the payroll run date and is dependent on an Internal/External Type of *Inter Fund Revenue* and cash has been directed as the offset by HR. The event type should be used when the bank account for both parties is the same, otherwise there would have to be a manual transfer of cash between actual bank accounts. [IP1 Event Category]

Posting Pair A: Provider/Seller

Dr H001: Accrued Payroll (L)

Cr A001: Cash (A)

Posting Pair B: Receiver/Buyer

Dr A001: Cash (A)

Cr R024: Internal Collected Revenue

HR84: Deduction Liability To Revenue Transfer With Clearing Accounts This event type is used to transfer amounts of internally funded deductions from the employee's fund to an internal funding source. The amount of deduction liability will be removed from the employee's fund and transferred directly to revenue for the internal funding source. This transfer occurs on the payroll run date and is depended on an Internal/External Type of *Inter Fund Revenue* and cash was not directed as the offset by HR. The event type should be used when the bank account for both parties are different. The subsequent action of clearing the clearing accounts will then trigger a manual transfer of cash between actual bank accounts. [IP2 Event Category]

Posting Pair A: Provider/Seller

Dr H001: Accrued Payroll (L)

Cr A002: Due To Fund (L)

Posting Pair B: Receiver/Buyer

Dr A003: Due From Fund (A)

Cr R023: Internal Accrued Revenue

HR85: Deduction Liability To Revenue Transfer With No Offsets This event type is used to transfer amounts of internally funded deductions from the employee's fund to an internal funding source. The amount of deduction liability will be removed from the employee's fund and transferred directly to revenue for the internal funding source. This transfer occurs on the payroll run date and is depended on an Internal/External Type of *Intra Fund Revenue*. The event type should be used when the fund and sub fund values are the same for both parties. [IP3 Event Category]

Posting Pair A: Provider/Seller

Dr H001: Accrued Payroll (L)

Posting Pair B: Receiver/Buyer

Cr R024: Internal Collected Revenue

HR86: Deduction Liability To Expense Transfer With Cash This event type is used to transfer amounts of internally funded deductions from the employee's fund to an internal funding source. The amount of deduction liability will be removed from the employee's fund and transferred directly to an expenditure credit for the internal funding source. This transfer occurs on the payroll run date and is depended on an Internal/External Type of *Inter Fund Expenditure* and cash has been directed as the offset by HR. The event type should be used when the bank account for both parties is the same; otherwise, there would have to be a manual transfer of cash between actual bank accounts. [IP1 Event Category]

Posting Pair A: Provider/Seller

Dr H001: Accrued Payroll (L)

Cr A001: Cash (A)

Posting Pair B: Receiver/Buyer

Dr A001: Cash (A)

Cr D025: Internal Cash Expenditure/Expense

HR87: Deduction Liability To Expense Transfer With Clearing Accounts This event type is used to transfer amounts of internally funded deductions from the employee's fund to an internal funding source. The amount of deduction liability will be removed from the employee's fund and transferred directly to an expenditure credit for the internal funding source. This transfer occurs on the payroll run date and is dependent upon an Internal/External Type of *Inter Fund Expenditure* and cash was not directed as the offset by HR. The event type should be used when the bank account for both parties are different. The subsequent action of clearing the clearing accounts will then trigger a manual transfer of cash between actual bank accounts. [IP2 Event Category]

Posting Pair A: Provider/Seller

Dr H001: Accrued Payroll (L)

Cr A002: Due To Fund (L)

Posting Pair B: Receiver/Buyer

Dr A003: Due From Fund (A)

Cr D024: Internal Accrued Expenditure/Expense

HR88: Deduction Liability To Expense Transfer With No Offsets This event type is used to transfer amounts of internally funded deductions from the employee's fund to an internal funding source. The amount of deduction liability will be removed from the employee's fund and transferred directly to an expenditure credit for the internal funding source. This transfer occurs on the payroll run date and is dependent upon an Internal/External Type of *Intra Fund Expenditure*. The event type should be used when the fund and sub fund values are the same for both parties. [IP3 Event Category]

Posting Pair A: Provider/Seller

Dr H001: Accrued Payroll (L)

Posting Pair B: Receiver/Buyer

Cr D025: Internal Cash Expenditure/Expense

HR90: Fringe Liability Transfer With Cash This event type is used to transfer amounts of internally funded fringe costs from the employee's fund to an internal funding source. This transfer occurs on the payroll run date and is dependent upon an Internal/External Type of *Liabilities Only*. The event type should be used when the bank account for both parties is the same; otherwise, there would have to be a manual transfer of cash between actual bank accounts. [IP1 Event Category]

Posting Pair A: Provider/Seller

Dr H001: Accrued Payroll (L)

Cr A001: Cash (A)

Posting Pair B: Receiver/Buyer

Dr A001: Cash (A)

Cr H005: Fringe (L)

HR91: Fringe Liability Transfer With Clearing Accounts This event type is used to transfer amounts of internally funded fringe costs from the employee's fund to an internal funding source. This transfer occurs on the payroll run date and is dependent upon an Internal/External Type of *Liabilities Only*. The event type should be used when the bank account for both parties is not the same. The subsequent action of clearing the clearing accounts will then trigger a manual transfer of cash between actual bank accounts. [IP2 Event Category]

Posting Pair A: Provider/Seller

Dr H001: Accrued Payroll (L)

Cr A002: Due To Fund (L)

Posting Pair B: Receiver/Buyer

Dr A003: Due From Fund (A)

Cr H005: Fringe (L)

HR92: Fringe Liability Transfer With No Offsets This event type is used to transfer amounts of internally funded fringe costs from the employee's fund to an internal funding source. This transfer occurs on the payroll run date and is dependent upon an Internal/External Type of *Liabilities Only*. The event type should be used when the fund and sub fund values are the same for both parties. [IP3 Event Category]

Posting Pair A: Provider/Seller

Dr H001: Accrued Payroll (L)

Posting Pair B: Receiver/Buyer

Cr H005: Fringe (L)

HR93: Fringe Liability To Revenue Transfer With Cash This event type is used to transfer amounts of internally funded fringe costs from the employee's fund to an internal funding source. The amount of fringe liability will be removed from the employee's fund and transferred directly to revenue for the internal funding source. This transfer occurs on the payroll run date and is dependent upon an Internal/External Type of *Inter Fund Revenue* and cash has been directed as the offset by HR. The event type should be used when the bank account for both parties is the same; otherwise, there would have to be a manual transfer of cash between actual bank accounts. [IP1 Event Category]

Posting Pair A: Provider/Seller

Dr H001: Accrued Payroll (L)

Cr A001: Cash (A)

Posting Pair B: Receiver/Buyer

Dr A001: Cash (A)

Cr R024: Internal Collected Revenue

HR94: Fringe Liability To Revenue Transfer With Clearing Accounts This event type is used to transfer amounts of internally funded fringe costs from the employee's fund to an internal funding source. The amount of fringe liability will be removed from the employee's fund and transferred directly to revenue for the internal funding source. This transfer occurs on the payroll run date and is dependent upon an Internal/External Type of *Inter Fund Revenue* and cash was not directed as the offset by HR. The event type should be used when the bank account for both parties are different. The subsequent action of clearing the clearing accounts will then trigger a manual transfer of cash between actual bank accounts. [IP2 Event Category]

Posting Pair A: Provider/Seller

Dr H001: Accrued Payroll (L)

Cr A002: Due To Fund (L)

Posting Pair B: Receiver/Buyer

Dr A003: Due From Fund (A)

Cr R023: Internal Accrued Revenue

HR95: Fringe Liability To Revenue Transfer With No Offsets This event type is used to transfer amounts of internally funded fringe costs from the employee's fund to an internal funding source. The amount of fringe liability will be removed from the employee's fund and transferred directly to revenue for the internal funding source. This transfer occurs on the payroll run date and is dependent upon an Internal/External Type of *Intra Fund Revenue*. The event type should be used when the fund and sub fund values are the same for both parties. [IP3 Event Category]

Posting Pair A: Provider/Seller

Dr H001: Accrued Payroll (L)

Posting Pair B: Receiver/Buyer

Cr R024: Internal Collected Revenue

HR96: Fringe Liability To Expense Transfer With Cash This event type is used to transfer amounts of internally funded fringe costs from the employee's fund to an internal funding source. The amount of fringe liability will be removed from the employee's fund and transferred directly to an expenditure credit for the internal funding source. This transfer occurs on the payroll run date and is depended on an Internal/External Type of *Inter Fund Expenditure* and cash has been directed as the offset by HR. The event type should be used when the bank account for both parties is the same; otherwise, there would have to be a manual transfer of cash between actual bank accounts. [IP1 Event Category]

Posting Pair A: Provider/Seller

Dr H001: Accrued Payroll (L)

Cr A001: Cash (A)

Posting Pair B: Receiver/Buyer

Dr A001: Cash (A)

Cr D025: Internal Cash Expenditure/Expense

HR97: Fringe Liability To Expense Transfer With Clearing Accounts This event type is used to transfer amounts of internally funded fringe costs from the employee's fund to an internal funding source. The amount of fringe liability will be removed from the employee's fund and transferred directly to an expenditure credit for the internal funding source. This transfer occurs on the payroll run date and is dependent upon an Internal/External Type of *Inter Fund Expenditure* and cash was not directed as the offset by HR. The event type should be used when the bank account for both parties are different. The subsequent action of clearing the clearing accounts will then trigger a manual transfer of cash between actual bank accounts. [IP2 Event Category]

Posting Pair A: Provider/Seller

Dr H001: Accrued Payroll (L)

Cr A002: Due To Fund (L)

Posting Pair B: Receiver/Buyer

Dr A003: Due From Fund (A)

Cr D024: Internal Accrued Expenditure/Expense

HR98: Fringe Liability To Expense Transfer With No Offsets This event type is used to transfer amounts of internally funded fringe costs from the employee's fund to an internal funding source. The amount of fringe liability will be removed from the employee's fund and transferred directly to an expenditure credit for the internal funding source. This transfer occurs on the payroll run date and is dependent upon an Internal/External Type of *Intra Fund Expenditure*. The event type should be used when the fund and sub fund values are the same for both parties. [IP3 Event Category]

Posting Pair A: Provider/Seller

Dr H001: Accrued Payroll (L)

Posting Pair B: Receiver/Buyer

Cr D025: Internal Cash Expenditure/Expense

PREXC Payroll Expenditure Correction Document Sub Type:

HR60: Payroll Expenditure Correction Reinstatement This event type is used to record payroll costs that were originally recorded to the wrong Chart of Account distribution originally. When the payroll costs are being corrected in the same year that they were recorded, this event type is most often used. When

not in the same year, HR64, 65, or 66 is often used. [HRC Event Category]

Posting Pair A: A

Dr D014: External Cash Expenditure/Expense
Cr A001: Cash (A)

Prior Event Types: Referenced accounting activity for this event type is in a memo form to HR01: Accrue Payroll Expenditures or HR07 Record Payroll Cash Expenditures.

HR61: Reserve Contract Pay Correction Reinstatement This event type is used to record reserved contract pay accrued originally to the wrong Chart of Account distribution. There is only one reinstatement event type for contract pay because cross-year corrections will not occur because contract pay does not extend across years. [HRC Event Category]

Posting Pair A: A

Dr D011: External Accrued Expenditure/Expense
Cr H004: Reserve Contract Pay (L)

Prior Event Types: Referenced accounting activity for this event type is in a memo form to HR01: Accrue Payroll Expenditures or HR07 Record Payroll Cash Expenditures.

HR62: Payroll Expenditure Correction Reversal This event type is used to remove payroll costs originally recorded to the wrong Chart of Accounts. Using HR62 will only correct costs in AMS Advantage Financial and will not update HR. [HRC Event Category]

Posting Pair A: A

Dr A001: Cash (A)
Cr D014: External Cash Expenditure/Expense

Prior Event Types: Referenced accounting activity for this event type is in a memo form to HR01: Accrue Payroll Expenditures or HR07 Record Payroll Cash Expenditures.

HR63: Reserve Contract Pay Correction Reversal This event type is used to remove reserved contract pay accrued originally to the wrong Chart of Account distribution. Using HR63 will only correct costs in AMS Advantage Financial and will not update HR. [HRC Event Category]

Posting Pair A: A

Dr H004: Reserve Contract Pay (L)
Cr D011: External Accrued Expenditure/Expense

Prior Event Types: Referenced accounting activity for this event type is in a memo form to HR01: Accrue Payroll Expenditures or HR07 Record Payroll Cash Expenditures.

HR64: Reinstate Payroll Correction to Liability This event type is used to record payroll costs that were originally recorded to the wrong Chart of Account distribution. When the payroll costs are being corrected in a subsequent year than they were originally recorded, this event type can be used. [HRC Event Category]

Posting Pair A: A

Dr A001: Cash (A)
Cr A015: Generic Liability (L)

Prior Event Types: Referenced accounting activity for this event type is in a memo form to HR01: Accrue Payroll Expenditures or HR07 Record Payroll Cash Expenditures.

HR65: Reinstate Payroll Correction to Equity This event type is used to record payroll costs that were

originally recorded to the wrong Chart of Account distribution. When the payroll costs are being corrected in a subsequent year than they were originally recorded, this event type can be used. [HRC Event Category]

Posting Pair A: A

Dr A001: Cash (A)
Cr A014: Generic Equity (E)

Prior Event Types: Referenced accounting activity for this event type is in a memo form to HR01: Accrue Payroll Expenditures or HR07 Record Payroll Cash Expenditures.

HR66: Reinstate Payroll Correction to Revenue This event type is used to record payroll costs that were originally recorded to the wrong Chart of Account distribution. When the payroll costs are being corrected in a subsequent year than they were originally recorded, this event type can be used. [HRC Event Category]

Posting Pair A: A

Dr A001: Cash (A)
Cr R003: External Collected Earned Revenue

Prior Event Types: Referenced accounting activity for this event type is in a memo form to HR01: Accrue Payroll Expenditures or HR07 Record Payroll Cash Expenditures.